

**Illinois Department of Revenue
Regulations**

Title 86 Part 630 Section 630.130 Penalties, Interest and Procedures

TITLE 86: REVENUE

**PART 630
COUNTY WATER COMMISSION RETAILERS' OCCUPATION TAX**

Section 630.130 Penalties, Interest and Procedures

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under Section 4(b) of the Water Commission Act of 1985 as under the Retailers' Occupation Tax (Ill. Rev. Stat. 1987, ch. 120, pars. 440 et seq.).